THE HON'BLE MR JUSTICE J.CHELAMESWAR

AND
THE HON'BLE MR JUSTICE M. VENKATESWARA REDDY

WRIT PETITION No: 9063 of 2006

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Date: 29.04.2006

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Between:

M/s. Taj Residency

(A Unit of The Indian Hotels Company Limited)

Road No.1, Banjara Hills, Hyderabad.

Rep., by Ch.K. Ratnam, Chief Accountant.

… Petitioner.

AND

The Commercial Tax Officer,

Jubilee Hills Circle, Hyderabad & others.

… Respondents.

THE HON'BLE MR JUSTICE J.CHELAMESWAR

AND

THE HON'BLE MR JUSTICE M. VENKATESWARA REDDY

WRIT PETITION No.9063 of 2006

ORDER:- (PER THE HONOURABLE JC,J)

This writ petition is filed with a prayer as follows:

> "… … Hon'ble Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 3rd respondent in rejecting the stay petition filed by the petitioner seeking stay of recovery of the disputed tax for the assessment year 1997-1998 under the APGST Act through its proceedings CCT's Ref.No.LIII(2)/1068/2005 dt. 16.02.2006 as illegal, arbitrary, highhandedness and contrary to the provisions of the Act and set aside the same and restrain the 1st respondent from taking any coercive steps for recovery of the disputed tax of Rs.2,38,756/- in pursuance of the stay rejection orders of the 3rd respondent and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

The petitioner is a limited company carrying on business in hospitality. For the assessment year 1997-98 the petitioner's liability for tax under the A.P. General Sales Tax Act (for short "the Act") was completed invoking Section 5(C) of the Act. However, the 1st respondent, the assessing authority, revised the assessment order completed by him earlier.

Challenging the said revision, the petitioner approached the 2nd respondent unsuccessfully. Aggrieved by the same, a further appeal is carried to the A.P. Sales Tax Appellate Tribunal and the same is said to be pending. Pending consideration of the appeal, the petitioner sought stay of the recovery of the tax from the 3rd respondent. The said application is rejected.

Heard the learned Government Pleader.

In the circumstances, we deem it appropriate to dispose of the writ petition at the admission stage with a direction that pending a decision by the A.P. Sales Tax Appellate Tribunal on the appeal filed by the petitioner, the recovery of the tax, pursuant to the proceedings dated 16.02.2006 of the 1st respondent, be stayed on condition that the petitioner deposits 50% (fifty percent) of the tax demanded by the abovementioned proceedings and for the purpose of computing the said tax the amount already paid, if any, shall be given credit to and the balance shall be paid within a period of four weeks from today.

The writ petition is, accordingly, dismissed. No costs.

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J.CHELAMESWAR, J

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M. VENKATESWARA REDDY, J

Date: 29.04.2006

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